

Audit CAM Report

Client Name: Cust2

Audit No: CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

| SI No | Workpaper Ref | CAM | Exceeded Materiality | Deviations/ Exceptions Noted | Conclusion | Type of Test | Status | Description & Reason for selection as CAM | Audit Procedure undertaken to address the CAM |
|-------|-------------------|---|----------------------|---|--|----------------------------------|--------|---|---|
| 1 | Trade Receivables | Based on the audit procedures performed and the confirmations received from the parties we have observed the following: 1.Refer AQM No12, 23 and 34.....of Audit Memo | No | Analysis of Trade Receivables has been done according to two basis: (i) Total trade receivables variance analysis (ii) Customer wise trade receivables variance analysis The confirmations from all the parties have been received hence there was no requirement for the checking of the subsequent status. | Based on the audit procedure s performed and the confirmations received from the parties we have observed the following: 1.Refer AQM No12, 23 and 34.....of Audit Memo | Inquiry, Observation, Inspection | WIP | test | test |
| 2 | 12345 | 1312132 | Yes | 1233 | 2`12`1 | Examination | Closed | | |